

Sec. 4. This Act, being deemed of immediate importance, takes effect from and after its publication in The Clinton Herald, a newspaper published in Clinton, Iowa, and in The Maquoketa Sentinel-Press, a newspaper published in Maquoketa, Iowa.

Approved May 6, 1985

I hereby certify that the foregoing Act was published in The Clinton Herald, Clinton, Iowa on May 13, 1985 and in The Maquoketa Sentinel-Press, Maquoketa, Iowa on May 15, 1985.

MARY JANE ODELL, *Secretary of State*

CHAPTER 75
FOREST AND FRUIT-TREE RESERVATIONS
S.F. 509

AN ACT relating to the inspection of fruit-tree or forest reservations and making the Act retroactive.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 161.12, unnumbered paragraph 2, Code 1985, is amended to read as follows:

The ~~appropriate~~ board of supervisors shall designate the county conservation board or, in a county without a county conservation board, the assessor who shall inspect the area for which an application is filed for a fruit-tree or forest reservation tax exemption before the application is accepted. Use of aerial photographs may be substituted for on-site inspection when appropriate. The application can only be accepted if it meets the criteria established by the state conservation commission to be a fruit-tree or forest reservation. Once the application has been accepted, the area shall continue to receive the tax exemption during each year in which the area is maintained as a fruit-tree or forest reservation without the owner having to refile. If the property is sold or transferred, the buyer or transferee does not have to refile for the tax exemption. The tax exemption shall continue to be granted for the remainder of the eight-year period for fruit-tree reservation and for the following years for forest reservation or until the property no longer qualifies as a fruit-tree or forest reservation. The area may be inspected each year by the county conservation board or, in a county without a county conservation board, the assessor to determine if the area is maintained as a fruit-tree or forest reservation. If the area is not maintained or is used for economic gain other than as a fruit-tree reservation during any year of the eight-year exemption period and any year of the following five years or as a forest reservation during any year for which the exemption is granted and any of the five years following those exemption years, the assessor shall assess the property

for taxation at its fair market value as of January 1 of that year and in addition the area shall be subject to a recapture tax. However, the area shall not be subject to the recapture tax if the owner, including one possessing under a contract of sale, and the owner's direct antecedents or descendants have owned the area for more than ten years. The tax shall be computed by multiplying the consolidated levy for each of those years, if any, of the five preceding years for which the area received the exemption for fruit-tree or forest reservation times the assessed value of the area that would have been taxed but for the tax exemption. This tax shall be entered against the property on the tax list for the current year and shall constitute a lien against the property in the same manner as a lien for property taxes. The tax when collected shall be apportioned in the manner provided for the apportionment of the property taxes for the applicable tax year.

Sec. 2. This Act, being deemed of immediate importance, takes effect from and after its publication in *The Manchester Press*, a newspaper published in Manchester, Iowa, and in the *Diamond Trail News*, a newspaper published in Sully, Iowa, and is retroactive to January 1, 1985, for valuations established for assessment years beginning on or after January 1, 1985.

Approved May 6, 1985

I hereby certify that the foregoing Act was published in *The Manchester Press*, Manchester, Iowa on May 15, 1985 and in the *Diamond Trail News*, Sully, Iowa on May 15, 1985.

MARY JANE ODELL, *Secretary of State*

CHAPTER 76
MOTOR VEHICLE FUEL
S.F. 539

AN ACT relating to motor vehicle fuel.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 214A.1, Code 1985, is amended by adding the following new subsections:
NEW SUBSECTION. 5. "Oxygenate octane enhancer" means oxygen-containing compounds, including but not limited to alcohols and ethers.

NEW SUBSECTION. 6. "A.S.T.M." means the American society for testing and materials.

Sec. 2. Section 214A.2, subsection 1, Code 1985, is amended to read as follows:

1. The secretary is authorized, ~~after public hearing following due notice, to make appropriate shall adopt~~ rules pursuant to chapter 17A for carrying out the provisions of this chapter. In the interest of uniformity, the secretary shall adopt by reference or otherwise